

**IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA**

DEAN P. OLVANY,	:	CIVIL ACTION NO. 4:10-CV-2087
Plaintiff	:	
	:	(Judge Conner)
v.	:	
	:	
DOUGLAS H. SHULMAN,	:	
COMMISSIONER INTERNAL REVENUE :	:	
SERVICE, ANGELA ARGEUTA, and	:	
UNKNOWN PARTIES,	:	
Defendants	:	

ORDER

AND NOW, this 31st day of May, 2011, upon consideration of the Report and Recommendation of United States Magistrate Judge J. Andrew Smyser (Doc. 16), recommending that the caption be amended and the United States' motion to dismiss the amended complaint (Doc. 11) be granted, and, following an independent review of the record and noting that plaintiff filed objections¹ to the report on May 24, 2011 (Doc. 17), and the court finding Judge Smyser's analysis to be thorough and well-reasoned, and the court finding plaintiff's objections to be without merit and squarely addressed by Judge Smyser's report, it is hereby ORDERED that:

¹ Where objections to a magistrate judge's report and recommendation are filed, the court must perform a *de novo* review of the contested portions of the report. Supinski v. United Parcel Serv., Civ. A. No. 06-0793, 2009 WL 113796, at *3 (M.D. Pa. Jan. 16, 2009) (citing Sample v. Diecks, 885 F.2d 1099, 1106 n. 3 (3d Cir. 1989); 28 U.S.C. § 636(b)(1)(c)). "In this regard, Local Rule of Court 72.3 requires 'written objections which . . . specifically identify the portions of the proposed findings, recommendations or report to which objection is made and the basis for those objections.'" Id. (citing Shields v. Astrue, Civ. A. No. 07-417, 2008 WL 4186951, at *6 (M.D. Pa. Sept. 8, 2008)).

1. The Report and Recommendation of the magistrate judge (Doc. 16) are ADOPTED.
2. The caption is AMENDED to read Dean P. Olvany v. United States of America.
3. The United States of America's motion to dismiss the amended complaint (Doc. 11) is GRANTED.
4. The Clerk of Court is directed to CLOSE this case.

S/ Christopher C. Conner
CHRISTOPHER C. CONNER
United States District Judge